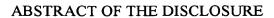
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A multi-level pulse width modulation (MPWM) digital-to-analog converter for receiving a n-bit pulse code modulation (PCM) signal and then outputting a m-level analog signal is provided. The MPWM DAC comprises a converter circuit, 2<sup>m</sup> first output drivers, 2<sup>m</sup> second output drivers and a control circuit. The converter circuit is used for converting (n-m) most significant bits (MSB) of the n-bit PWM signal into a PWM waveform, and then generating a first input signal and a second input signal. Each of the 2<sup>m</sup> first output drivers is used for receiving the first input signal, and then generating a first output currents of the 2<sup>m</sup> first output drivers can be equal or not. Each of the 2<sup>m</sup> second output drivers is used for receiving the second input signal, and then generating a second output current, wherein the second output currents of the 2<sup>m</sup> first output drivers can be equal or not. The control circuit is coupled to the converter circuit, 2<sup>m</sup> first output drivers, and 2<sup>m</sup> second output drivers, for controlling the on-off status of each of the first and the second output drivers.